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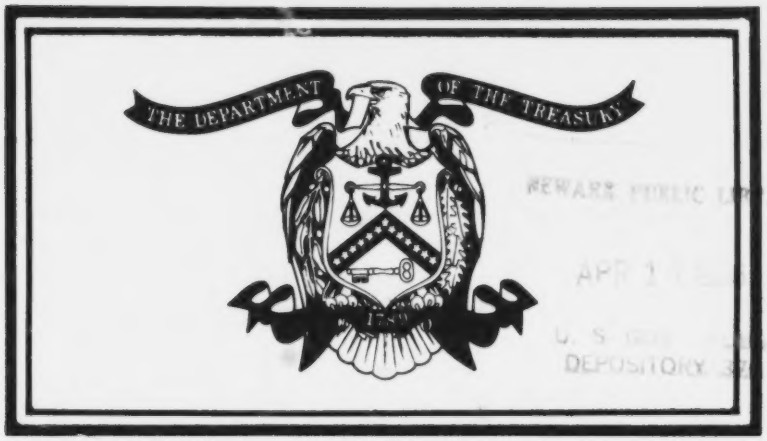
ANNUAL REPORT FY 1985



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Office of the Inspector General

Department of the Treasury

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THE SECRETARY OF THE TREASURY
WASHINGTON

March 12, 1986

Dear Mr. Hill:

I have reviewed the Annual Report of the Office of the Inspector General for the period October 1, 1984 through September 30, 1985. This Report demonstrates the significance to the Treasury Department of the audit and investigative activities performed by your office and the Internal Affairs and Inspection Offices of the law enforcement bureaus.

The contributions of our internal audit and investigative personnel to the improved management and operations of the Department are recognized and appreciated.

Sincerely,

James A. Baker, III

Mr. Michael R. Hill
Acting Inspector General
Department of the Treasury
Washington, D. C.. 20220

READEX FICHE

DEPARTMENT OF THE TREASURY
WASHINGTON

March 12, 1986

MEMORANDUM FOR: JAMES A. BAKER, III

FROM: MICHAEL R. HILL
ACTING INSPECTOR GENERAL

SUBJECT: Office of Inspector General
Annual Report

In accordance with the requirements of Treasury Directive 15-01, I am pleased to transmit to you the Fiscal Year 1985 Annual Report of the Inspector General, covering key accomplishments of this office and the Internal Affairs and Inspection Offices of the law enforcement bureaus.

The achievements outlined in the Report were made possible by the consistent cooperation of Treasury managers and employees, and by their responsiveness to our recommendations for preventing waste and increasing program effectiveness.

Attachment

OFFICE OF THE INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY

FY 1985 ANNUAL REPORT

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CHAPTER I

SUMMARY OF AUDIT AND INVESTIGATIVE ACTIVITY

The Office of Inspector General (OIG) has primary responsibility for ensuring a comprehensive program for the maintenance of integrity and the elimination of fraud, waste, and abuse within the Department of the Treasury. The OIG, in conjunction with the Internal Affairs and Inspection offices of the Treasury law enforcement bureaus, performs its mission through internal and external audits, internal investigations, and the development of comprehensive integrity and audit programs.

During fiscal year (FY) 1985, a total of $65.1 million and 1407 staff years was expended Department-wide for internal audit and investigative activities. These activities resulted in additional revenues, penalties, cost avoidances, efficiency savings, and management commitments to seek recoveries of $586.9 million.

A statistical breakdown of workload and accomplishments is as follows:

AUDITS

Number of Audits Completed	297
Costs Avoided	$3,929,499
Additional Revenues, Penalties, Recoveries, and Efficiency Savings	$575,148,406
Management Commitments to Seek Recoveries	$5,639,802

INVESTIGATIONS

Number of Investigations Completed	3131 1/
Allegations Received	3964
Investigation Referrals	590
Investigation Recoveries	$1,954,168
Prosecution Activities	385 2/
Significant Administrative Actions	697

1/The IRS also conducted 6,118 background investigations and 125 integrity investigations.

2/Fines resulting from prosecution activities amounted to $328,962.

CHAPTER II

SIGNIFICANT INTERNAL AUDIT ACTIVITIES

Government-wide Review of Cash Management Practices

Under the auspices of the President's Council on Integrity and Efficiency, the Treasury OIG coordinated a Government-wide review of cash management in six major Federal agencies. The purpose of the audit was to determine whether the collection and deposit of funds received by these six agencies could be accelerated through improved procedures or alternative cash management measures. Overall, the audit determined that cash collections and deposits could be accelerated by approximately $3.2 billion, which would generate recurring cost savings of approximately $222 million. Primarily, the audit noted that these savings could be achieved by amending Government regulations, using alternative deposit and collection mechanisms, and improving current cash management procedures.

Audit Activity at the Internal Revenue Service

The following are examples of the service center, operations, and processing reviews performed by Internal Audit at the Internal Revenue Service (IRS) during FY 1985:

--Internal Audit played a significant role in assisting Service management during the 1985 filing season. In January 1985, a problem in processing magnetic tapes containing Federal Tax Deposit (FTD) payments at the Philadelphia Service Center resulted in erroneous billings involving 26,000 business taxpayer accounts and caused widespread media and Congressional attention. At the request of the Commissioner, an audit team was assigned to review the operations involved. The audit report included eight specific recommendations to prevent future occurrences. The audit team also assisted management in ensuring that the 26,000 taxpayer accounts were corrected.

In addition, teams of auditors were established in all ten service centers to troubleshoot processing activities. In order to identify systemic and procedural problems, several nationwide audits were performed of specific systems within the processing stream. Internal Audit utility computer programs were used extensively to assist management in identifying and correcting bottlenecks and backlogs. Specific reporting mechanisms were established to coordinate audit results and provide immediate

feedback to Service management so that action could be taken to minimize the impact of problems. Nearly 100 recommendations were made to provide management with long and short range solutions to the current processing problems.

--In a review of the Service's use of the Penalty for Substantial Understatement of Tax Liability, an Internal Audit team reported that tax examiners had not been considering nor proposing the penalty on many applicable cases. Tests indicated that the Service could be losing an estimated $100 million in penalty assessments. In addition, the team demonstrated how non-use of the penalty not only defeats its objective of voluntary compliance but also causes inconsistent treatment of taxpayers which could lead to greater taxpayer noncompliance. Management agreed to take action to emphasize the use of the penalty provisions and to urge managers to be alert for situations in which the provisions should be used.

--In an effort to assist management, Internal Audit conducted an annual review of the Service's processing of individual income tax returns. Several processing areas were identified as needing improvement in the 1985 review. Tests identified an estimated 782,000 taxpayers who did not report income from tips; 127,000 taxpayers who did report tip income but underpaid the related social security taxes; 136,000 taxpayers who underpaid social security taxes by reporting self-employment income incorrectly; 90,000 taxpayers who claimed unallowable business expenses; and 19,000 taxpayers who claimed the child care deduction for an unqualified dependent. The underpayment of income and social security taxes associated with these areas was estimated to be $269 million.

Control Over Undeliverable Payments

Undeliverable checks are highly vulnerable to theft and misuse because the payees are often relocated or deceased. Lack of control over undeliverable checks provides an opportunity for an undetected fraudulent payment. In efforts to prevent fraud and misuse, the OIG staffs at the Financial Management Service (FMS) and the Bureau of the Public Debt (BPD) performed audits of the undeliverable payments systems.

--During FY 1984, FMS issued approximately 497 million checks, of which 3 million were returned to the FMS regional financial centers as undeliverable. OIG auditors examined the controls at selected regional financial centers relating to the receiving, controlling, safeguarding, and processing of returned checks. They also evaluated the accounting and other controls used to prevent and detect the loss or theft of returned checks. Auditors found that returned checks were vulnerable to potential

loss or theft because of weak preventive and detective controls for safeguarding and accounting for negotiable returned checks at the selected centers. In response to OIG recommendations, FMS management established procedures to protect returned negotiable checks from potential loss or theft during pick up and delivery from the United States Postal Service. Improved processing controls are also being implemented by FMS to minimize the risk of theft within the financial centers.

--BPD issues checks to investors for payment of principal, interest, and discount on public debt securities. OIG auditors examined the procedures used to follow-up on undeliverable checks and determined that they were inadequate and needed to be upgraded. The lack of follow-up resulted in large increases in the balance of undeliverable checks outstanding during FY 1984, including an increase in the balance of undeliverables over 1 year old of approximately 194 percent. The auditors also noted several internal control weaknesses which could result in undetected fraudulent payments, including inadequate separation of duties, lack of transaction trails, no written procedures, and an insufficient administrative system for maintaining undeliverables. Management has taken corrective action to improve controls over undeliverable payments.

Systems Design Review

Systems design and redesign reviews are necessary to ensure that the essential audit and control features are built into new or enhanced computer-based information systems and that user needs are adequately addressed. In FY 1985, three of the OIG staffs participated in systems design efforts.

--The OIG staff at BPD is working with the Federal Reserve System and the BPD in the development of a new Treasury Direct Book-entry Securities System (Treasury Direct) that will manage the $2.4 trillion dollars in Treasury securities. In addition to the review of the design process, auditors are assisting in the design of innovative audit techniques. For example, questionable transaction profiles are being developed to permit the system to identify and flag potentially fraudulent transactions for investigative follow-up. Treasury Direct is currently in the programming and testing phase. Auditor involvement will continue through system implementation and will include a post-implementation review.

The OIG staff at BPD is also involved in the development of a Public Debt Accounting and Reporting System (PARS). This system is being designed as an integrated accounting system to account for and report on financial and securities transactions which affect the public debt of the United States. The audit team issued an interim report recommending a broadening of

representation on the PARS project team and the transfer of overall PARS responsibility to the BPD's Office of Automated Information Systems. Auditors were also involved in reviewing the requirements analysis and general design document for an interim system interfacing with PARS. The auditors' conclusion that the benefits of the interim system would not exceed the costs resulted in the termination of the system at a savings of $100,000.

--During FY 1985, the Bureau of Engraving and Printing (BEP), conducted a series of software package acceptance tests for three major computerized information systems: the Financial Management Information System (FMIS), the Product Accountability Management Information System (PAMIS), and the Manufacturing Management Information System (MMS). The FMIS will consolidate and automate the Bureau's accounting system. The purpose of PAMIS is to automate the accountability systems used by the Bureau to track currency and postage stamp production. The actual production data will be provided by the MMS.

The OIG staff issued two audit reports during FY 1985 on: BEP's development of an interim PAMIS, which is intended to facilitate PAMIS development, and the Bureau's acceptance tests of the FMIS General Ledger software package. The report on the interim PAMIS provided BEP management with recommended actions for acceptance testing, project monitoring, and organizational structure. The report on the General Ledger acceptance testing concluded that the tests had been properly conducted and provided recommendations to ensure adequate test documentation and system integration in the future. Additional assistance was provided in the organization of the FMIS/PAMIS/MMS project and the preparation of statements of work for the system's hardware and remaining phases of development. The technical assistance resulted in a clearer organizational charter for the system effort and improved statements of work. As a result of both the reports and the assistance provided, BEP has improved its project management, internal controls, and test procedures necessary to meet the Bureau's automated needs.

--The OIG staff at FMS contributed significantly to the scope and direction of the Central Financial Management System (CFMS). The CFMS was intended to modernize the existing Government-wide Accounting System, a system that accounts for and reports on the fiscal activities of Federal agencies, Federal Reserve Banks, and the banking community as they interact with the Department of the Treasury. Although the purpose was to develop a conceptual design, the auditors found that the limitations on scope dictated by the contract resulted in the following problem areas: (1) inadequate user requirements analysis, (2) lack of identified alternatives and failure to perform cost-benefit and feasibility analyses of the alternatives, (3) lack of involvement of all

identified users in the review and approval of the conceptual design, and (4) inadequate liaison with other related systems projects. Soon after the OIG auditors presented their findings, FMS management decided that the CFMS project should be rescoped. The rescoping will reidentify the users and their requirements; and will redefine the scope and direction of the CFMS project.

United States Customs Service Collection Activities

As a result of a deposit shortage, a U.S. Customs Service (Customs) audit team performed an audit of certain collection activities in the South Central Region to evaluate the controls and physical security over collections and other cash on hand. It was determined that some of the deposits were not timely. For example, one check totaling $5.4 million remained undeposited for 21 days while other checks remained undeposited for as long as 3 months. Total interest lost due to untimely deposits was estimated to be $36,000. In addition, some shortages resulted from inadequate controls over collections, auction proceeds and changemaking funds. Weak internal controls and procedural deficiencies contributed to the lack of timely notification and stop payment of reported missing checks totaling $8,857. Recommendations to correct these deficiencies were accepted by regional management.

Voucher Payment Authorization System

An audit of the BPD's Voucher Payment Authorization System, which processes $15.7 billion in payments annually, determined that accounting controls over the preparation, verification, certification, and recordation of voucher payments need improvement. There was inadequate separation of duties in the authorization process, lack of support documentation in payment preparation, and insufficient controls over the authorization of persons responsible for certification. In addition, the reconciliation of payments authorized by the BPD to disbursements reported by the FMS was slow, incomplete, and inadequately documented.

Although no instances of fraud or abuse were detected, the control weaknesses noted during the audit substantially increase the possibility of fraudulent payments. Management has taken corrective action to improve controls over the voucher payment process.

Gold Audit

A continuing audit of United States-owned gold was prompted by public and congressional concerns about the safety of the gold holdings. The Department of the Treasury is accountable for over 262.8 million fine troy ounces of United States-owned gold. In

cooperation with representatives of the United States Mint (Mint), OIG auditors reviewed the accuracy of the inventories of gold and the adequacy of related internal controls, accounting records, and security procedures. Except for 13.4 million ounces in the custody of Federal Reserve banks, the entire stock of gold was located at the various Mint facilities as of September 30, 1985. Audits were conducted of gold stored at Mint facilities located at Fort Knox, Denver, and West Point. No major discrepancies were found. Both the internal controls and the accounting records were adequate.

The majority of the gold stored at the Mint facilities has been audited as part of a project authorized by the Secretary of the Treasury in 1975. In order to provide continuing assurance that the gold has not been tampered with, a statistical sample of the gold at each facility will be reaudited annually.

Representation on IMF's External Audit Committee

At the request of the Secretary of the Treasury, an Assistant Inspector General for Audit represented the United States on the External Audit Committee of the International Monetary Fund (IMF). The Committee is responsible for supervising and reviewing an independent certified public accounting firm's audit of the IMF. Each year, the Managing Director of the IMF appoints three member countries to serve on the Committee. The 1985 representatives were from the United States, Bangladesh, and Greece.

The Committee reviewed the work of the independent public accounting firm, performed additional tests, and reported to the IMF's Board of Directors the results of the audit of the financial statements for the year ended April 30,1985. Additionally, the Committee issued a number of memorandums to senior IMF officials addressing potential enhancements to the systems of internal controls.

Computer Timesharing Access and Usage Controls

Nearly 600 dormant user accounts with access to sensitive banking and other mainframe computer applications were deactivated and additional corrective actions were initiated following an audit at the Office of the Comptroller of the Currency (OCC). The audit identified weaknesses in access and usage controls over timesharing services used by OCC.

First, OCC lacked formal procedures for controlling user identification codes and passwords. For example, a number of individuals were listed as authorized users even though they no longer worked for OCC.

Second, insufficient information to monitor computer usage was being generated and responsibility for monitoring usage had not been clearly assigned. Tests showed that about two-thirds of the nearly 1,200 authorized users had not used the timesharing service during a 2 1/2-month test period.

Third, the various types of security weaknesses that were found evidenced that OCC needed to establish a formal data security program. For example, there was a general failure to indoctrinate new users on security and the auditors were able to gain access to many of the user accounts tested by experimenting with common passwords.

CHAPTER III

SIGNIFICANT INTERNAL INVESTIGATIVE ACTIVITIES

Major Bribery Ring Uncovered

An Internal Revenue Agent reported to IRS Internal Security that he had been offered a bribe by a local Certified Public Accountant (CPA) during an audit of one of the CPA's clients. The Revenue Agent cooperated in the ensuing investigation, which was expanded when the CPA indicated to the employee that he had knowledge of prior corrupt activities by IRS employees. During the course of the investigation, the cooperating Revenue Agent received approximately $250,000 in bribes. Evidence was developed which showed that former IRS employees received large cash bribes from taxpayers and accountants. The investigation lasted 3 1/2 years and resulted in the conviction of six former Internal Revenue Agents, including two former Group Managers, four taxpayers, and one CPA. Among the taxpayers involved was a prominent, nationally known fashion designer who pled guilty and was sentenced to 3 years in prison. The tax consequences of re-audits of the taxpayers involved are estimated to be over $15 million.

U.S. Attorney Convicted

As the result of a joint investigation conducted by the IRS Office of Inspection, the Federal Bureau of Investigation, and the Public Integrity Section of the U.S. Department of Justice, a former U.S. Attorney was convicted of criminal contempt. The investigation, initiated when allegations surfaced that Grand Jury transcripts from an IRS tax case were leaked, determined that secret sealed indictments stemming from a Secret Service undercover sting-type operation were leaked to a friend of the U.S. Attorney. The ensuing investigation was nationwide in scope; and involved investigations and interviews in California, New Jersey, Louisiana, and Ohio. He was the first U.S. Attorney to be indicted and convicted for violations committed during his administration.

Theft of Currency from the Bureau of Engraving and Printing

Based on information provided to the U.S. Secret Service, two former security specialists at the BEP were identified as having stolen $750,000 to $1 million in new currency. The theft occurred in the late 1970's when the specialists were employed at the BEP. In an interim report on the investigation, the Secret Service determined that $20 bills used to purchase postal money orders were suspected of being counterfeit. The notes had irregular edges as if cut by scissors, but were later determined to be authentic. The purchaser of the money orders was interviewed and stated that he had stolen the money from a safe located in the residence of one of the former BEP employees.

Independent of this lead, the theft of the currency at BEP was also reported by a former girlfriend of the other specialist.

When confronted with the evidence developed in the investigation, the former employees admitted they had stolen sheets of defective bills designated for destruction when they were BEP security specialists. Their job assignment was to witness and certify the destruction of the defective currency.

The investigation resulted in the recovery of $127,950 of the stolen currency. Both violators were convicted of theft of Government property, sentenced to 10 years imprisonment, and fined $10,000. Further investigation resulted in the indictment of others for attempting to launder the currency. The methods for authentication and destruction of security items at BEP were reviewed by the Bureau's Office of Security, and procedures for destruction of currency were changed to preclude a reoccurrence of the theft.

Fraudulent Issuance of Government Checks

Check issuance is an area particularly vulnerable to fraud and abuse. During FY 1985, two investigations were conducted involving the fraudulent issuance of Government checks. In these cases, employees were able to issue fraudulent checks totaling almost $1 million because of their knowledge of the check issue process and the absence of proper controls and procedures.

--In responding to a bank's request to confirm the validity of a $9,000 Government check, the U.S. Customs Service Financial Management Division at Miami, determined that the check in question, as well as 41 others, had been fraudulently issued during the prior 2 months. The false checks totaled $156,800 and were issued to fictitious vendors through the Service's automated accounting and disbursement system.

An investigation disclosed that an accounting clerk assigned to the Financial Management Division had become familiar with disbursement procedures and had issued the checks to three personal associates. The clerk was able to issue the checks without detection because office supervisors had failed to review the daily transactions as required.

As a result of the investigation, the clerk was terminated from employment and he and his associates were charged with both conspiracy and embezzlement. All persons involved subsequently pled guilty, and $122,089 of the embezzled funds was recovered from the violators' assets. The accounting clerk was the first person convicted and sentenced under the provisions of the

Counterfeit Access Device and Computer Fraud and Abuse Act of 1984. Management addressed the lack of supervision over check issuance transactions by reflecting the negligent performance of the three office supervisors in their annual performance appraisals.

--Acting on a referral from the FMS, a Secret Service investigator determined that two Government checks totaling over $828,000 had been fraudulently issued by two employees of the Service's Division of Check Claims. The employees, using their knowledge of the paperwork flow within the Division, were able to manipulate two legitimate requests for check issuance before final processing. Intercepting the requests, the employees changed the payee information and obtained the funds through deposits in bank accounts with the aid of individuals from outside the Government.

The employees were arrested and prosecuted in Federal Court, and more than $650,000 of the embezzled funds were recovered. Several procedural deficiencies were identified as a result of the investigation and a follow-up audit. Appropriate corrective action was taken by management to improve internal controls.

Sexual Harassment by a Senior Official

An investigation, initiated based on an anonymous letter of complaint charging serious allegations of sexual harassment and prohibited personnel practice by a senior official, substantiated that the employee had practiced constant and long-term behavior of a sexual nature which had a pervasive, offensive, and detrimental effect at the workplace. The employee's actions included sexual relations with subordinates, numerous and varied sexual propositions, and improper physical contacts with subordinates and other employees. The employee also used a government vehicle for private purposes in violation of regulations.

In lieu of prosecution, the employee was suspended from duty for 21 days; demoted from the Senior Executive Service; and referred for psychological evaluation. Additional action was taken by management including the issuance of a memorandum reemphasizing the prohibitions against sexual harassment.

Customs Undercover Operation

An undercover operation was designed to test inspectional procedures and to evaluate the personal safety of inspectors at seven airports of entry located in Florida. The operation was conducted in April 1985 and deficiencies were detected at all of the airports.

The undercover operatives, utilizing a rental aircraft, posed as highly suspect persons arriving from countries where illicit narcotics are manufactured. They also carried false identification documents, held currency in excess of $10,000, had suspicious baggage, and fabricated stories concerning the purpose and locations of foreign travel. The undercover operatives adhered as closely as possible to all relevant Customs regulations. Generally, it was found that inspectors could be easily distracted from their duties, asked few interrogative questions, had limited knowledge of current currency reporting requirements, and focused their attention on the completion of administrative forms. In almost all instances, the Treasury Enforcement Computer System (TECS) was not fully utilized as an information resource. Most of the inspectional facilities were potential security and safety risks because the inspectors worked alone at isolated airports.

Unemployment Compensation Fraud

Computer matching is both an investigative and audit technique that provides the ability to compare data sets in search of common elements. In 1982, the Office of Inspection, IRS, initiated a computer match project to identify employees who fraudulently received unemployment compensation while employed at the IRS. The Inspector General broadened the scope of the project to include all Treasury employees. In 1985, the investigation identified 24 employed individuals who received unemployment benefits totaling $26,146. The facts concerning the employees were referred to the U.S. Attorney, Northern District of California. Federal prosecution has been initiated against 16 of the individuals, and the State of California has initiated proceedings against an additional one.

CHAPTER IV

SIGNIFICANT ADMINISTRATIVE MANAGEMENT ACTIVITIES

The improvement of overall management of programs was an OIG priority for FY 1985. To achieve this goal, the OIG selected and procured a Database Management System for use in developing a Management Information System (MIS) relative to the needs of the organization. The Database Management System was installed in March, 1985. Since that time, the OIG has developed administrative applications for personnel management, timekeeping, project management, travel tracking and equipment inventory. An Investigative Tracking System has been developed to track, maintain status, and report on all investigations performed by the OIG or assigned to a law enforcement bureau. An interim Audit Tracking System has also been implemented to provide monthly status reports on each active audit project. These two systems are used by OIG management to monitor the status of investigations and audits, assess productivity, and develop statistical data for reporting purposes. The timekeeping function calculates the number of hours spent by OIG employees on each audit and investigative project and on indirect work activities. When used in conjunction with the Investigative and Audit Tracking Systems, the timekeeping function enables OIG management to better evaluate the return-on-investment from various types of audit and investigative activities.

Another significant accomplishment was the publication of sections of the OIG Manual. The published sections establish uniform policies and procedures on the preparation, review and referencing of audit reports, and on the development and maintenance of the audit universe. Other published sections provide managers and employees with guidance on outside employment, time and attendance, records disposition, and related administrative subjects. When completed, the OIG Manual will contain policy and procedural guidance on audits, investigations, and administrative activities.

CHAPTER V

AUDIT REPORT LISTING

OFFICE OF THE SECRETARY

Audit Title	Date
Review of Political Travel Procedures	10/25/84
Review of the Implementation of the Federal Managers' Financial Integrity Act and OMB Circular A-123 by the Department of the Treasury for the Year Ended 9/30/84	12/03/84
Review of the Implementation of the Federal Managers' Financial Integrity Act and OMB Circular A-123 by the Office of the Secretary for the Year Ended 9/30/84	12/03/84
Review of the Implementation of the Federal Managers' Financial Integrity Act and OMB Circular A-123 by the Office of Revenue Sharing for the Year Ended 9/30/84	12/03/84
Preaward Audit: Evaluation of Price Proposal Submitted by Capital Systems, Inc. for Operation of Treasury Computer Room	06/14/85
Examination of the Exchange Stabilization Fund Financial Statements for Fiscal Years Ending September 30, 1984 and 1983	07/12/85
Review of the Office of the Secretary's FY 1985 Amended Inventory of Information Systems and Facilities	07/24/85
Audit Report on the Evaluation of Fixed Price Incentive Fee Proposal: Solicitation No. A-85-9: Price Waterhouse and Sperry, Inc., Washington, D.C.	08/16/85

Audit Title	Date
Exchange Stabilization Fund: Improvements Needed in Internal Accounting Controls	08/16/85
BUREAU OF ALCOHOL, TOBACCO, AND FIREARMS	
Implementation of the Federal Managers' Financial Integrity Act and OMB Circular A-123	12/03/84
Report on Headquarters Investigative Imprest Fund and Witness Expense Fund	01/02/85
Report on Audit of Summer Olympic Costs by the Bureau of ATF	02/25/85
Study of the Procurement Operations - Bureau of ATF	03/04/85
Report on Review of the Bureau of Alcohol, Tobacco and Firearms Offers in Compromise Activity	05/10/85
Survey of Internal Controls Over Government Credit Cards	06/07/85
Audit of the Bureau of Alcohol, Tobacco and Firearms Followup System	08/27/85
Audit of the National Firearms Act Branch Cashier Function	08/30/85
Assistance to OPM Inspector General on Review of ATF Records of Pre-Selected Employees Under 60 Years of Age Receiving Federal Survivor Annuities	09/10/85
Review of Bureau Risk Analysis and Certification Prepared by American Management Systems, Inc.	09/13/85
Audit of ATF Implementation of Treasury's Information Risk Management Program and OMB Circular A-71, TM No. 1	09/27/85

BUREAU OF ENGRAVING AND PRINTING

Audit Title	Date
Review of Request for Price Escalation on Contract No. TEP-83-113(TN) for Distinctive Currency Paper, BEP Stock No. D-39	10/24/84
Implementation of the Federal Managers' Financial Integrity Act and OMB Circular A-123 by the Bureau of Engraving and Printing	12/03/84
Implementation of the Federal Managers' Financial Integrity Act and OMB Circular A-123 by the U. S. Savings Bonds Division	12/03/84
Examination of the Bureau of Engraving and Printing Fund's Financial Statements for the Fiscal Year Ended September 30, 1984	01/25/85
Inventory of Unissued Stocks of Federal Reserve Notes, Bureau of Engraving and Printing	02/11/85
Interim Product Accountability Management Information System (PAMIS) Development	02/13/85
Audit Report on Evaluation of Price Proposals Submitted Under Solicitation No. BEP-84-316 (TA) for Black (Stock No. I00313), Blue (Stock No. I00312) and Red (Stock No. I00311) Cylinder Wipe Heat-Set Intaglio Inks	04/23/85
Acceptance Test of the Cullinet General Ledger Software Package at the Bureau of Engraving and Printing	06/07/85
Needed Improvements Identified During the Fiscal Year 1984 Financial Condition Audit	07/10/85

FINANCIAL MANAGEMENT SERVICE

Audit Title	Date
Review of Technical Proposal to Perform a Cost/Benefit Analysis and Implement an Automated Clearinghouse (ACH) Federal Tax Deposit (FTD) Collection System	10/03/84
Survey of the Deposits-In-Transit System	10/05/84
Audit of the Substitute Check Process in BGFO's Division of Check Claims	10/16/84
Interim Report on the Government-wide Central Financial Management System Project	10/31/84
Audit of the Denver Financial Center Closing	11/05/84
Audit Report on Implementation of the Federal Managers' Financial Integrity Act and OMB Circular A-123 for the Fiscal Year Ended September 30, 1984	12/03/84
Interim Report on the Check Payment and Reconciliation Redesign Project	12/05/84
Review of Revised Draft Cost/Benefit Analysis for Automating the Federal Tax Deposit System	02/25/85
Review of the Testing Plan for the Check Payment and Reconciliation Redesign Project	02/26/85
Audit Report on the Control Over Returned Checks at Selected Regional Financial Centers	03/21/85
Survey Report on the Status of the State/Federal Equity Program Financial Management Service	05/01/85

Audit Title	Date
Audit Report on Debt Management in the Financial Management Service	05/01/85
Audit of the Imprest Fund Financial Management Service	07/03/85
Implementation of Treasury's Information Systems Risk Management Program Financial Management Service	07/16/85
Overdraft of the National Aeronautics and Space Administration's Letter of Credit No. 80-00-00-02 Administered By the Federal Reserve Bank	07/24/85
Status of the Conceptual Design for the Central Financial Management System	07/31/85
Trust Fund Transactions Involving the American Printing House For the Blind Financial Management Service	08/07/85

U.S. CUSTOMS SERVICE

Specialized Enforcement Equipment	10/02/84
Audit of Exchange/Sale	10/03/84
Local Audit of Specialized Enforcement Equipment	10/09/84
Buffalo District Imprest Fund	10/23/84
Audit of Exchange/Sale	10/24/84
Procurement	10/29/84
Management and Payment of Sources of Information	10/30/84
Office of Logistics Management Imprest Fund	10/30/84

Audit Title	Date
Internal Control Program	10/31/84
Audit of Small Purchases and Purchases From Federal Supply Schedule Contracts	11/02/84
Audit of Patrol Function	11/06/84
Customs Vehicles	11/08/84
Specialized Enforcement Equipment	11/13/84
Contract Pricing Proposal, PSI International, Inc.	11/13/84
Contract Pricing Proposal, Viatech Systems	11/13/84
Destruction Procedures	11/15/84
Serious Deficiencies Regarding the Non-Expendable Property System	11/15/84
Customs Internal Control Evaluation System	11/20/84
Customs Internal Control Evaluation System	11/29/84
Review of the Accounting Systems Assessments and the Commissioner's Assurance Reports on the Systems Assessments and Internal Controls	12/03/84
National Audit of the Implementation of the Federal Managers' Financial Integrity Act and OMB Circular A-123 in the Department of the Treasury for the Year Ended September 30, 1985	12/03/84
Contract Pricing Proposal, Arkansas State University	12/10/84
Uncollected Duties	12/11/84
Imprest Fund Review	12/11/84

Audit Title	Date
Proactive Audit of Collections, Seattle	12/12/84
Review of Miami District's Auction Cash Shortage	12/13/84
Audit of Appropriations Under CAMIS	12/17/84
Verification and Certification of Payments	12/18/84
Audit of Exchange/Sale	12/19/84
Audit of Imprest Funds	12/20/84
National Audit of Contract Administration	12/21/84
Small Purchases and Purchases from Federal Supply Schedule Contracts	12/31/84
Government Transportation Requests	01/10/85
Misappropriation of Collections in the Port of Bridgeport, Conn.	01/21/85
Carnets	01/21/85
Audit of Cash Deposits and Letters of Credit for Early Release of Seized Merchandise, Philadelphia District	01/24/85
Inquiry into Anonymous Complaint on Wasteful Spending	01/25/85
Pre-Award Audit of Contract Pricing Proposal Submitted by I.T.S. Corp. in Response to RFP CS-85-04	01/28/85
Control Over Seized, Forfeited, and Abandoned Property	02/05/85

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Carolinas District Audit	02/08/85
Audit of the Imprest Fund, Carolinas Enforcement Area	02/08/85
Audit of the Port of Huntsville, Alabama	02/08/85
Department of Defense Entries	02/11/85
Audit of Interest Calculations Related to Refunds	02/14/85
1911 Overtime	02/15/85
Audit of Incurred Costs, Arkansas State University, Contract TC-82-11	02/21/85
Firearms	02/25/85
Port Audit of Erie, Pennsylvania	02/28/85
Followup Audit of Letters of Credit and Cash Deposits, Philadelphia District	02/28/85
Followup Audit of Imprest Fund, Area SAC, Boston	02/28/85
Audit of Bonded Warehouse Inventory Control System	03/07/85
Survey of Interest on Refunded Duties	03/07/85
Followup Audit	03/13/85
Audit of Imprest Funds, New Haven and Boston	03/14/85
Default Check Procedures	03/20/85
Portland SAC Imprest Fund Audit	03/29/85
Department of Defense Entries	04/01/85

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Regional Audit of Appropriations Under CAMIS	04/01/85
Followup on Prior Year Audit Recommendations	04/01/85
Audit of Obligations and Expenditures Incurred in Support of the 1984 Summer Olympics	04/08/85
Audit of Office of Enforcement Imprest Fund	04/09/85
Review of Selected Imprest Funds	04/10/85
General Order Merchandise and Auction Sales	04/11/85
Drawback Payments	04/15/85
Review of Supervisory Payroll Technician Activities	04/17/85
Travel Advances	04/19/85
Audit of Imprest Fund, Providence, Rhode Island	04/22/85
Portland District Audit	04/23/85
Foreign Living Allowances	04/24/85
Former Customs Marine Contractor, Key West, Florida	04/25/85
ACCEPT Program	04/30/85
Carnets	05/05/85
Allegation Relating to Employee's Travel Advance	05/09/85
Audit of Logistics Management Imprest Fund	05/16/85

Audit Title	Date
Accounts Receivable/Lockboxes	06/03/85
Pre-Award Contract Audit of National Systems Management Corp. Submission in Response to RFP CS-85-34	06/06/85
Pre-Award Contract Audit of Boeing Services International, Inc., Submission in Response to RFP CS-85-34	06/06/85
Pre-Award Contract Audit of Northrop Worldwide Aircraft Services, Inc., Submission in Response to RFP CS-85-34	06/06/85
Pre-Award Contract Audit of C.G. Sloan & Co., Submission in Response to RFP CS-85-34	06/07/85
Pre-Award Contract Audit of Sudco, Inc., Submission in Response to RFP CS-85-34	06/07/85
Pre-Award Contract Audit of Arthur H. Sulzer Associates, Inc., Submission in Response to RFP CS-85-34	06/07/85
Pre-Award Contract Audit of Butler Aviation International, Submission in Response to RFP CS-85-34	06/07/85
Pre-Award Contract Audit of Anglo-American Auto Auction, Inc., Submission in Response to RFP CS-85-34	06/07/85
Pre-Award Contract Audit of The Consolidated Group, Submission in Response to RFP CS-85-34	06/07/85
Pre-Award Contract Audit of Tri-Coastal Marine, Submission in Response to RFP CS-85-34	06/07/85

Audit Title	Date
National Audit of Appropriations Under CAMIS	06/12/85
Audit of CAMIS Payments	06/13/85
Pre-Award Contract Audit of Gruman-CTEC, Inc., Sub-mission in Response to RFP CS-85-08	06/24/85
Audit of CAMIS Payments	07/05/85
Test of Integrity of Retire-ment System	07/11/85
Audit of CAMIS Payments	07/16/85
Payment of Deferred Taxes by Electronic Funds Transfer	07/17/85
Accounts Receivable	07/19/85
Administrative Review of South Florida Task Force Travel Vouchers	08/12/85
Audit of Collection Activities	08/20/85
Audit of CAMIS Payments	08/20/85
Audit of New York Seaport Cashier's Office Operating Deficiencies	08/29/85
National Audit of Customs Implementation of the Treasury Audit Recommendation Monitoring System	08/30/85
Local Audit of Appropriations Under CAMIS	09/09/85
Audit of Selected Regional Imprest Funds	09/11/85
Audit of Default Check Procedures	09/20/85
Audit of Regional Headquarters and Los Angeles District Imprest Funds	09/23/85

Audit Title	Date
Audit of Contract Pricing Proposal Submitted by Planning Research Corp. in Response to RFP CS-85-63	09/26/85
Audit of Contract Pricing Proposal Submitted by Sysorex Information Systems, Inc., in Response to RFP CS-85-63	09/26/85
Audit of Contract Pricing Proposal Submitted by Arthur Anderson & Co. in Response to RFP CS-85-63	09/26/85
Audit of New Orleans District Deposit Shortage and Related Collection Activities	09/27/85
Audit of Contract Pricing Proposal Submitted by PSI International, Inc., in Response to BOA Tc-84-54	09/30/85
Audit of Contract Pricing Proposal Submitted by Viatech, Inc., in Response to BOA Tc-84-54	09/30/85
Followup on Procedures Deficiencies	09/30/85
FEDERAL LAW ENFORCEMENT TRAINING CENTER	
Review of the Implementation of the Federal Managers' Financial Integrity Act and OMB Circular A-123 by the Federal Law Enforcement Training Center for the Year Ended 9/30/84	12/03/84
Pre-Award Audit: Request for Quotation to Extend Contract No. Tftc-82-1 with Southern Cafeteria Operating Co. for the Period 10/1/84 to 9/30/85	01/17/85

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Pre-Award Audit: Request for Quotation to Extend Contract No. Tftc-82-13 for Security Guard Services	01/24/85
Pre-Award Audit: Request for Quotation to Extend Contract No. Tftc-83-3 for Janitorial Service	04/03/85
GSA Audit Assist -- Contractor Bonding Requirements	04/17/85
Pre-Award Audit: Response to FLETC Solicitation No. 85-2 for Dormitory Management and Student Services	04/24/85
Loss of Funds: FLETC Recreation Association Student Emergency Loan Fund	05/08/85
Review of Internal Controls Over Ammunition, Expended Ammunition Casings and Prescription Drugs Containing Controlled Substances at the Federal Law Enforcement Training Center	08/16/85
Audit of Time-Keeping System at the Federal Law Enforcement Training Center	09/19/85
INTERNAL REVENUE SERVICE	
Review of Controls Over Refund Transactions and Balance Due Notices (Ref. #9413R)	10/15/84
Review of the IDRS Terminal Replacement Feasibility Study (Ref. #04331)	10/23/84
Management and Accountability of Cash Collections, Large Dollar Accounts and Investigations Closed Unable to Locate Greensboro District (Ref. #14094)	10/24/84

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Centralized Quality Review of Examination Division Cases (Ref. #95022)	10/29/84
Servicewide Review of IRA/ Keogh Compliance Gaps (Ref. #04291)	11/02/84
Recommendation to Increase Examination Yield (Ref. #04321)	11/02/84
Review of Criminal Investigation Investigative Imprest Fund in the Mid-Atlantic Region (Ref. #84052)	11/16/84
Tax Adjustment Notices Could be Improved by Including Interest Due (Ref. #4406R)	11/19/84
Failure to Pay Penalty Inequities and Use of Substitute for Return Provisions to Address Nonfilers Noncompliance (Ref. #9414R)	11/28/84
Examination Controls Were Effective for Determining Additional Taxes Within the Period Provided by Law (Ref. #45010)	11/30/84
Evaluation of Internal Controls and Accounting Systems Under the FMFIA for the Year Ended September 30, 1984 (Ref. #05052)	12/03/84
Correspondence Examinations Could be Beneficial to Correct Errors on Estate Tax Returns (Ref. #4405R)	12/06/84
Review of the IRS Security Program (Ref. #04344)	12/06/84
Review of Security Over Small-scale Computer Systems (Ref. #05031)	12/14/84
Review of the Service's EEO Complaints Processing System (Ref. #05023)	12/17/84

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Review of Selected Controls in the Milwaukee District's Criminal Investigation Division (Ref. #35014)	12/19/84
Acquisition and Procurement Activities at the IRS Data Center (Ref. #45023)	12/19/84
Review of Controls Over the General Enforcement Program and Investigative Imprest Funds in the Southeast Region (Ref. #15012)	12/20/84
Review of Selected Auditable Areas - Honolulu District (Ref. #95018)	01/07/85
Review of Large Dollar Taxpayer Delinquent Accounts, Delinquency Investigations Closed Unable to Locate and Form 809 (Receipt for Payment of Taxes) in the Jacksonville District (Ref. #15021)	01/11/85
Review of the Regional Inspector Investigative Imprest Fund and Special Moneys Transaction Midwest Region (Ref. #05063)	01/15/85
Controls Over Processing 100-Percent Penalty Recommendations, Approvals, and Assessments in the Central Region Can Be Improved (Ref. #45032)	01/16/85
The Small Purchases Imprest Fund in the Parkersburg District (Ref. #45042)	01/22/85
Effectiveness of Information Item Processing by Central Region District Offices (Ref. #45050)	01/30/85
Review of the Output Review Function in the Austin Service Center (Ref. #55042)	01/30/85

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Review of Small Purchases Imprest Funds in the Southwest Region (Ref. #55022)	01/31/85
Audit of Internal Revenue Service Computer Time Sharing Usage (Ref. #05084)	02/04/85
Confirmation of Taxpayer Delinquency Investigations and Currently Not Collectable Accounts in the Central Region (Ref. #45060)	02/06/85
Controls over Penalty Abatements Initiated by Revenue Officers in the Southwest Region (Ref. #55011)	02/11/85
Review of the Automated Collection System Pilot Evaluation Phase (Ref. #05074)	02/11/85
Review of Collection Field Function Activities in Reno, San Francisco and Seattle Districts (Ref. #95055)	02/12/85
Establishing Control Over Surplus Forms at Tax Forms Distribution Centers (Ref. #6501R)	02/13/85
Balancing the Civil and Criminal Aspects of Enforcement Cases in Selected District Offices (Ref. #05110)	02/13/85
Review of Imprest Funds -- Western Region (Ref. #95033)	02/15/85
Review of the Internal Security Division Investigative Imprest Fund and Special Moneys Transactions (Ref. #05090)	02/22/85
Review of Space Procurement in the Southwest Region (Ref. #55031)	02/26/85

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The Small Purchases Imprest Fund in the Indianapolis District (Ref. #45073)	02/28/85
The Effectiveness of the Service's Procedures to Identify and Deter Refund Discounters (Ref. #05100)	03/04/85
Review of the Austin Service Center Criminal Investigation Branch (Ref. #55053)	03/07/85
Information Items Processing in Memphis Service Center Criminal Investigation Branch (Ref. #15051)	03/07/85
Review of Controls Over Revenue Agent Examinations in the Southeast Region (Ref. #15032)	03/08/85
Identification of Abusive Tax Shelter Returns with Investment Tax Credits (Ref. #95041R)	03/19/85
Review of Investigative Imprest Funds in the North Atlantic Region (Ref. #65031)	03/20/85
Review of Inspection Investigative Imprest Fund and Special Moneys Transaction - Central Region (Ref. #05120)	03/28/85
Review of Electronic Data Processing Applications Scheduled for Implementation by the Greensboro District During the 1984 Fiscal Year (Ref. #15041)	04/09/85
Controls Over Cases and Assessment Statutes in Western Region Appeals Offices (Ref. #95064)	04/16/85
The Service Needs Controls to Ensure Prompt Replacement of Unprocessable Tapes (Ref. #05171)	04/22/85

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Controlling Closed Examination Cases in Centralized Services Branches, Central Region (Ref. #45081)	04/24/85
Review of Collection Activity on Large Dollar Delinquent Accounts in the Mid-Atlantic Region (Ref. #85011)	04/26/85
Efficiency and Effectiveness of the Information Returns Program (Ref. #05048)	04/30/85
Review of Contracts for Building Alterations in the Manhattan District (Ref. #65043)	05/06/85
Review of Management Controls Over the Criminal Investigation and Collection Divisions in the Denver District (Ref. #55063)	05/08/85
Review of Controls Over Imprest Funds and Selected Compliance Functions in the Wichita District (Ref. #55074)	05/13/85
Review of Seizures and Sales in the North Atlantic Region (Ref. #65060)	05/14/85
Review of the Service's Assertion of the Penalty for Substantial Understatement of Tax Liability (Ref. #05012)	05/17/85
Review of Selected Activities in the Little Rock District (Ref. #15060)	05/17/85
Review of the Service Center Replacement System (SCRS) Phase III and Phase IV Pilot Conversions (Ref. #05222)	05/23/85
Review of the Atlanta Service Center Collection Branch (Ref. #15070)	05/29/85

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Procedures are Needed for Collection Seizures Involving Innocent Third Parties (Ref. #05141)	05/31/85
Review of Accounts Reported Currently Not Collectable in the Southwest Region (Ref. #55081)	06/03/85
Collection of Employment Trust Fund Taxes Can Be Improved (Ref. #4503R5)	06/04/85
Review of Personnel/Payroll Activities in the National Office Personnel Branch (Ref. #05166)	06/06/85
Review of National Office Small Purchases Imprest Fund (Ref. #05231)	06/14/85
The Direct Debit Installment Agreement Program (Ref. #05211)	06/18/85
Review of Seizure and Sales in the Southwest Region (Ref. #55091)	06/27/85
More Effective Management Reviews and Improved Inventory Management Are Needed in the Puerto Rico Collection Field Branch (Ref. #85021)	06/28/85
Improvements to Reduce Interest Costs on Carryback Claims (Ref. #3502R1)	07/08/85
Improving the Efficiency of Special Procedures (Ref. #05208)	07/09/85
Efficiency of the Collection Field Function (Ref. #05197)	07/24/85
Review of the Office of Director of Practice (Ref. #05244)	07/24/85

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Review of the San Francisco District Small Purchases Imprest Fund (Ref. #95082)	07/31/85
Review of Change Making Imprest Fund and Teller Operations in the St. Louis District (Ref. #35051)	08/02/85
Review of Small Purchases Imprest Funds in the Midwest Region (Ref. #35044)	08/06/85
Review of the Taxpayer Delinquency Investigation Program in the North Atlantic Region (Ref. #65072)	08/06/85
Processing of 1983 Individual Income Tax Returns (Ref. #051813)	08/12/85
Review of Controls Over the Usage of the LEXIS/NEXIS Computerized Research System (Ref. #05264)	08/12/85
Service-wide Review of Defaulted Office Examinations (Ref. #05154)	08/14/85
The Collection Division Field Function in the Detroit District (Ref. #45101)	08/20/85
Review of Accounts Currently Not Collectable - Laguna Niguel (Ref. #95093)	08/22/85
The Examination Division Fraud Referral Program in Central Region (Ref. #45110)	08/28/85
Collection Branch Support of the Automated Collection System at the Cincinnati Service Center (Ref. #45120)	09/03/85
Review of Management Controls in the Examination Division Foreign Operations District (Ref. #85032)	09/03/85

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Acquisition of Goods or Services and Disposition of Excess Property in the Parkersburg District (Ref #45095)	09/03/85
Implementation of Controls to Reduce Costs and Curb Abuses of Telephone Services is Needed (Ref. #0528R3)	09/30/85
Evaluation of the Optical Character Recognition System for Remittance Processing (Ref. #05253)	09/30/85
Spousal Wage Exemption from Social Security Taxes (Ref. #9507R1)	09/30/85
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Special Settlement at Bureau of the Mint Headquarters Calendar Year 1983	10/19/84
Audit of 1983 Costs Incurred Under Contract TM 83-1010 with D'Arcy-MacManus and Masius, Inc.	10/30/84
Implementation of the Federal Managers' Financial Integrity Act and OMB Circular A-123 By the United States Mint For Year Ended 9/30/84	12/03/84
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Summary Report of Continuing Audits of United States Government-owned Gold as of September 30, 1983	05/17/85
Audit of Coin Counting Accuracy at the Philadelphia and Denver Mints	05/30/85
Annual Settlements, Calendar Year 1984, United States Mint	07/09/85
Audit Report on Review of Mint Order Processing by Data Processing and Accounting Services (DPAS)	08/13/85
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Audit of the Automated Controls within the Office of the Comptroller of the Currency's Financial Accounting System	11/30/84
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Implementation of the Federal Managers' Financial Integrity Act and OMB Circular A-123 by the Bureau of the Public Debt for the Year Ended September 30, 1984	12/03/84
Report on the Review of the Functional Requirements Phase of the Public Debt Financial Accounting System	12/13/84
Physical Inventory of U.S. Savings Bonds/Notes in the Savings Bond Operations Office	12/14/84
Report on the Review of the Requirements Analysis for the Replacement of the Bureau of the Public Debt's Computer System	12/19/84
Audit Report on the Project Proposal for the Treasury Securities Direct Access Book-Entry System	01/10/85
Report of Audit Covering the Redeemed Savings Stamps in the Bureau of the Public Debt, Savings Bond Operations Office	02/12/85

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Interim Report on Public Debt Accounting and Reporting System	03/08/85
Report on the Timekeeping Function in the Bureau of the Public Debt - Washington Office	04/01/85
Interim Report on the Development and Implementation of the Financial Accounting and Reporting System	04/01/85
Interim Audit Report on the Review of the Benchmark Tests Conducted to Assess the Capabilities of the New Optical Character Recognition/Magnetic Ink Character Recognition/ Hollerith Transport System	04/09/85
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Report of Audit Covering the Current Income Bond System in the Bureau of the Public Debt Savings Bond Operations Office	04/30/85
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Consolidated Audit Report on The President's Council on Integrity and Efficiency Covering the Collections and Deposit Process in the Federal Government	07/17/85
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Review of Cost Proposal Submitted by B&B Records Center, Inc. for Microfilming and Document Destruction	09/26/85
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Price Analysis of Ford Motor Company, Inc.	09/25/85
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